

## Message Text

UNCLASSIFIED

PAGE 01 LAGOS 04532 231814Z

40

ACTION CU-04

INFO OCT-01 AF-05 ISO-00 L-03 TRSE-00 /013 W

----- 015325

R 231536Z MAY 74

FM AMEMBASSY LAGOS

TO SECSTATE WASHDC 4163

INFO USIA WASHDC

UNCLAS LAGOS 04532

E.O. 11652 : NA

TAGS : OEXC NI

SUBJ : VOLUNTEER VISITOR: MR. JUSTICE S.O. LAMBO

1. MR. JUSTICE S.O. LAMBO, PRESIDENT OF THE NEWLY CREATED FEDERAL REVENUE COURT PLANS VISIT CANADA AND US FOR ONE MONTH BEGINNING O/A 1 JULY. HE WILL BE ACCOMPANIED BY HIS SECRETARY MR. R. LAWAL. TENTATIVE PLAN IS TO SPEND JULY 1-14 IN CANADA AND JULY 15-31 US.
2. PURPOSE OF VISIT IS TO CONSULT WITH COUNTERPARTS IN CANADA'S EXCHEQUER COURT AND TO CONFER WITH AMERICAN COUNTERPARTS IN FIELD/COURTS OF INTERNAL REVENUE COLLECTING.
3. TOWARD THIS END, JUSTICE LAMBO HAS REQUESTED EMBASSY ASSIST IN PLANNING VISIT. ALL EXPENSES TO BE BORNE BY FMG.
4. BELOW ARE SPECIFIC REQUESTS/SUGGESTIONS FROM JUSTICE LAMBO.
  - A. OBSERVE PROCEDURE OF APPEALS FROM THE BUREAU OF INTERNAL REVENUE TO THE APPEAL COMMISSIONERS AND FROM APPEAL COMMISSIONERS TO DISTRICT COURTS.
  - B. VISIT BUREAU OF INTERNAL REVENUE IN ORDER DISCUSS HOW APPEALS BY AGGRIEVED TAX PAYERS ARE HANDLED; MODE OF APPEAL TO APPEAL COMMISSIONERS, AND FROM THIS BODY ON LAYMEN, HOW APPEALS LIE TO DISTRICT COURTS.

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 LAGOS 04532 231814Z

- C. MEET CHAIRMAN OF BOARD OF INTERNAL REVENUE TO DISCUSS TAX

ASSESSMENT AND OBTAIN COPIES OF PROCEDURES.;

4. PURCHASE BOOKS USED IN REVENUE COURT OF APPEALS AND, IF NECESSARY, PLACE ORDERS.

5. CITIES/STATES TO BE INCLUDED IN PROGRAM/ITINERARY ARE WASHINGTON, D.C. NEW YORK (TO SEE A BROADWAY PLAY), CHICAGO, LOS ANGELES, DETROIT (TO SEE AUTO INDUSTRY), DAYTONA BEACH, FLORIDA, WHERE HIS SON IS STUDYING AERONAUTICAL ENGINEERING AT EMBRY-RIDDLE AERONAUTIC UNIVERSITY.

6. APART FROM WASHINGTON AND NEW YORK, STOPOVERS EACH CITY NOT TO EXCEED TWO DAYS.

7. ALTHOUGH, ACCORDING JUSTICE LAMBO, MEA HAS NOTIFIED NIGERIAN EMBASSY OF VISIT, HE WOULD LIKE OE MET UPON ARRIVAL WASHINGTON AND REQUESTS TWO SINGLES BE RESERVED AT REASONABLY PRICED CENTRALLY LOCATED HOTEL.

8. WILL FORWARD ETA AND BIODATA SOONEST. PLEASE ADVISE IF SECRETARY'S BIODATA NEEDED.

9. EMBASSY REALIZES LAMBO VISIT COMES DURING PEAK PERIOD AND THAT DEPARTMENT AND PROGRAM AGENCY MAY NOT BE ABLE IMPLEMENT

ENTIRE PROGRAM REQUESTED. HOWEVER, GIVEN VISITOR'S VERY INFLUENTIAL POSITION, WE HOPE MEANINGFUL AND WELL STRUCTURED PROGRAM CAN BE ARRANGED.

10. WHEN PROGRAM FIRM, PLEASE ADVISE.  
REINHARDT

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 23 MAY 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974LAGOS04532  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740129-0628  
**From:** LAGOS  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740524/aaaaaurf.tel  
**Line Count:** 92  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION CU  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** cunninfx  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 29 OCT 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <29 OCT 2002 by boyleja>; APPROVED <09 JAN 2003 by cunninfx>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** : VOLUNTEER VISITOR: MR. JUSTICE S.O. LAMBO  
**TAGS:** OEXC, NI  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005